

REMARKS

The Office Action of 06/12/2007 has been carefully considered. Reconsideration in view of the foregoing amendments and the present remarks is respectfully requested.

The addition of headings to the specification was suggested. As such headings are not required and have in the past been known to affect the scope of protection afforded, Applicant respectfully declines.

Claims 3-7 and 9-16 were indicated as containing allowable subject matter, which indication is appreciatively acknowledged. These claims have been amended (to place claim 3 in independent form and to address the rejection of claim 3 under Section 112) and are now believed to be allowable.

Claims 27-36 have been newly added and are believed to patentably define over the cited references. Independent claims 27 and 32 recite in part dynamically controlling sample rates of the input channels in response to data provided to the controller via a conversion request bus. No such features are believed to be taught or suggested by the cited references.

Allowance of claims 3-7, 9-16 and 27-36 is respectfully requested.

Respectfully submitted,



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